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NATOLAND LIBRARY SYSTEM
Baton Rouge, Louisiana

General Purpose Financial Statements
As of and for the Two Years
Ended December 31, 2000

Under provisions of State Law this report for public documents, financial statements, and other information required by law, is hereby submitted to the public. The report is prepared in accordance with the provisions of the Louisiana Constitution and the Louisiana Code of Governmental Accounting, and is subject to the audit of the State Auditor General.

Release Date 2-25-01

INDIANA LIBRARY SYSTEM
Indianapolis, Indiana

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YIGE & TULLAGUE

A FIRM OF CERTIFIED PUBLIC ACCOUNTANTS

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EXECUTIVE SUMMARY

INTERNAL CONTROL SYSTEM

INTERNAL CONTROLS

We have compiled the accompanying combined balance sheet of the Reported Military System as of December 31, 2000, and the related statements of revenues, expenditures and changes in fund balance for the two years then ended, in accordance with standards on standards for accounting and review services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. We have not audited or reviewed the accompanying financial statements and accordingly, do not express an opinion or any other form of assurance on them.

Yige & Tullague

May 22, 2000

BAYLOR-LAND LIBRARY SYSTEM
Lafayette, Louisiana
MS-Form Type MS-Account Credit

BALANCE SHEET, DECEMBER 31, 1960

	GOVERNMENTAL FUND		ACTIVITY FUND		Special Measurements Only
	General Fund	Agency Fund	General Fund Balance	General Long Term Debt/Retire	
ASSETS AND OTHER DEBITS					
Assets:					
Cash	\$ 41,000	\$ -	\$ -	\$ -	\$ 41,000
Accounts Receivable	-	-	-	-	-
Investment in deferred compensation Plan Assets, at Market	-	30,000	-	-	30,000
Equipment, Furniture and Vehicle	-	-	30,000	-	30,000
Total Assets and Other Debits	<u>\$ 41,000</u>	<u>\$ 30,000</u>	<u>\$ 30,000</u>	<u>\$ -</u>	<u>\$ 101,000</u>
LIABILITIES, EQUITY, AND OTHER CREDITS					
Liabilities:					
Accounts and salaries payable	\$ 4,000	\$ -	\$ -	\$ -	\$ 4,000
Due to employees for deferred compensation	-	30,000	-	-	30,000
Total Liabilities	<u>\$ 4,000</u>	<u>\$ 30,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 34,000</u>
Equity and Other Credits:					
Investment in general fund assets	-	-	30,000	-	30,000
Fund Balance:					
Unreserved:					
Appropriated	26,000	-	-	-	26,000
Unappropriated	15,000	-	-	-	15,000
Total Equity and Other Credits	<u>41,000</u>	<u>-</u>	<u>30,000</u>	<u>-</u>	<u>76,000</u>
TOTAL LIABILITIES, EQUITY, AND OTHER CREDITS	<u>\$ 45,000</u>	<u>\$ 30,000</u>	<u>\$ 60,000</u>	<u>\$ -</u>	<u>\$ 135,000</u>

See Accountants' Report and Notes to Financial Statements

BAYVIEW LIBRARY SYSTEM

SAFETYVILLE, PENNSYLVANIA

GOVERNMENTAL TYPE-GENERAL FUND

Statement of Receipts, Expenditures and Changes in Fund Balance - Budget, BAAF Budget and Actual For the Two Years Ended December 31, 2000

	December 31, 2000			December 31, 1999		
	Budget	Actual	Variance Favorable (or Unfavorable)	Budget	Actual	Variance Favorable (or Unfavorable)
REVENUE						
Membership contributions	\$ 74,835	\$ 74,804	\$ 31	\$74,873	\$74,873	\$ -
Dividends	-	24	24	-	-	-
Use of money and property	-	-	-	-	-	-
Interest earnings	1,000	2,043	1,043	1,000	2,043	1043
Co-Op Workshop & Catalog	-	18,533	18,533	-	9,528	9,528
Sale of Property	-	-	-	3,518	3,518	-
Total revenue	<u>75,835</u>	<u>95,314</u>	<u>19,478</u>	<u>82,391</u>	<u>90,962</u>	<u>8,571</u>
EXPENDITURES						
College and Recreation Library:						
Personal services and related benefits	65,330	67,466	2,136	50,838	68,280	17,442
Professional services	763	883	120	763	763	-
Operating services	760	25	735	760	543	217
Materials and supplies	400	268	132	500	483	17
Travel and other charges	1,850	414	1,436	1,850	2,023	173
Capital outlay	-	-	-	10,000	10,000	-
Vehicle expenditures	5,000	8,793	3,793	5,000	3,500	1,500
Co-Op, Workshop & Catalog	-	18,533	18,533	-	8,287	18,287
Total expenditures	<u>78,343</u>	<u>108,367</u>	<u>29,024</u>	<u>82,951</u>	<u>103,126</u>	<u>20,175</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	<u>3,492</u>	<u>3,947</u>	<u>555</u>	<u>11,440</u>	<u>17,836</u>	<u>6,396</u>
FUND BALANCE AT BEGINNING OF YEAR	<u>27,377</u>	<u>28,483</u>	<u>1,106</u>	<u>24,328</u>	<u>25,360</u>	<u>1,032</u>
FUND BALANCE AT END OF YEAR	<u>\$ 30,869</u>	<u>\$ 32,430</u>	<u>\$ 1,561</u>	<u>\$35,768</u>	<u>\$43,296</u>	<u>\$ 7,528</u>

BOYLAND LIBRARY SYSTEM

Lafayette, Louisiana

Notes to the Financial Statements

As of and for the Two Years Ended December 31, 2000

INTRODUCTION

The Boyland Library System was established as a cooperative system in 1976 under the provisions of Louisiana Revised Statute 33:1304 by the police juries of Acadia, Evangeline, Iberia, Lafayette, Lafourche, St. Martin, St. Mary, Terrebonne, and Vermilion Parishes and the boards of aldermen of the cities of Opelousas and Thibodaux. The university libraries of Louisiana State University at Baton Rouge, Nicholls State University, and the University of Southern Louisiana are also members of the library system. In 2000, Allen Parish Library joined the library system followed by Jefferson Davis Parish Library in 1995. In 1988, Southern Technical College was accepted as a full member under a new category, private colleges or special libraries. However, Southern Technical College withdrew from membership effective January 3, 1999. Terrebonne Parish withdrew in 2004. Cameron Parish joined the system in 2000 and withdrew at the end of 1999. Lafourche Parish withdrew at the end of 2000. Jeff Davis Parish and Evangeline Parish withdrew at the end of 2000.

The library system is funded by the member libraries, other than the university libraries and is concentrated in the area of South Louisiana. A portion of the funding is based on the member libraries' budgets, population, and usage while the other portion is divided equally among the member libraries. The major goal of the Boyland library system is to provide materials and services that will assist the member libraries in fulfilling their goal of offering the best possible service to library patrons in their respective communities. This includes interlibrary loan, reference, and courier services; continuing education workshops; and cooperative purchases. The library system is governed by an executive council composed of representatives from each member library. Representatives consist of the director or head librarian of each library, or a member of the library board of control or a university representative. The members of the executive council serve without pay. Each library is entitled to one vote. The Lafayette Parish library serves as the administrative center and collection point for the library system.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying financial statements of the Boyland library system have been prepared in conformity with generally accepted accounting principles. GAAPs are applied to governmental units. The governmental accounting standards board GASP is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

B. REPORTING ENTITY

Section 2000 of the GLEB Codification of Governmental Accounting and Financial Reporting standards (GAAP codification) established criteria for determining the governmental reporting entity and component units that should be included within

PARISHIAN LIBRARY SYSTEM
Madisonville, Louisiana
Notes to the Financial Statements (Continued)

The reporting entity. Because the executive council members are appointed by the participating governmental units that created the library system and are jointly accountable for fiscal matters, which include (a) budget authority, (b) responsibility for funding deficits and operating deficitization, and (c) fiscal management for controlling the collection and disbursement of funds, and because of the scope of public service provided by the library system, the library system is considered a joint venture of the participating governmental units and, therefore, issues general purpose financial statements separate from those of the participants and their governmental components. The library system accounts for all funds, account groups, activities, et cetera, that are within the oversight responsibility of the library system.

2. FUND ACCOUNTING

The library system uses a fund (General Fund) and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities. A fund is a separate accounting entity with a self-balancing set of accounts. On the other hand, an account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

The General Fund of the library system is classified as a governmental fund. It is the general operating fund of the library system and accounts for all financial activities.

3. BASIS OF ACCOUNTING

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The General Fund is accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The operating statement of the General Fund presents increases and decreases in net current assets. The General Fund uses the following practices in recording revenues and expenditures:

REVENUES

Contributions from the various member libraries are recorded in the year they become due.

Interest earned on interest-bearing accounts is recorded when the interest is available.

Substantially all other revenues are recorded when received.

EXPENDITURES

Salaries are recorded as expenditures when earned.

MAYAGUELANS LIBRARY SYSTEM
Mayaguez, P.R.
Notes to the Financial Statements (continued)

operating supplies are recorded as expenditures in the accounting period the obligations are incurred.

Compensated absences are recognized as expenditures when leave is actually taken or when employees are paid for accrued leave upon termination, while the cost of leave privileges not requiring current resources is recorded in the general long-term obligations account group.

Substantially all other expenditures are recognized when the related fund liability has been incurred.

B. BUDGETS

The budget is prepared by the library system director and the budget committee. The budgets for the 2008 and 2009 fiscal years were submitted to the executive council for approval on June 23, 2008 and July 24, 2009, respectively. The proposed budgets were legally adopted on those dates. The budget is prepared on the modified accrual basis of accounting with revenues based on predetermined contributions from member libraries and other anticipated revenues, while expenditures are based on prior-year amounts and other anticipated expenditures. The library system does not use encumbrance accounting and all appropriations lapse at the end of the fiscal year. The proposed budgets are legally adopted and amended by formal resolution of the executive council. As reflected on statement B, all encumbrances are included in the budgets for the two years ended December 31, 2009.

Formal budget integration within the accounting records is employed as a management control device during the year. Monthly budget comparisons are distributed to all directors of the member libraries.

F. ENCUMBRANCES

Encumbrance accounting, under which purchase orders are recorded in order to reserve that portion of the applicable appropriations, is not employed. However, outstanding purchase orders are taken into consideration in order to assure that applicable appropriations are not exceeded and, at fiscal year end, material purchase orders outstanding are recorded as a reservation of fund balance in the current fund.

G. CASH AND CASH EQUIVALENTS

Cash includes the amount in demand deposits, interest bearing demand deposits and money market accounts. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the library system may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, or time deposits with state banks organized under section 10a and national banks having their principal offices in Louisiana.

RAYTHEON LIBRARY SYSTEM

Bedford, Massachusetts

Notes to the Financial Statements (Continued)

H. FIXED ASSETS

Fixed assets are recorded as expenditures at the time purchased, and the related assets are capitalized (expensed) in the general fixed assets account group. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost.

I. COMPENSATED ABSENCE

Library system employees earn vacation leave at varying rates of 70 to 148 hours each year, depending on the number of hours worked and their length of service. An employee may accumulate vacation leave to a maximum amount of 384 hours. Upon termination of employment, an employee who has a month or more of continuous service may be paid for accumulated vacation leave at the employee's current rate of pay. All permanent employees earn sick leave of 84 hours each year that may be accumulated to a maximum of 364 hours. Employees are not paid for accumulated sick leave upon termination or retirement.

The cost of current leave privileges, computed in accordance with HRH Statement No. 18 is recognized as a current-year expenditure in the General Fund when leave is actually taken. The cost of leave privileges not requiring current resources is recorded in the general long-term obligations account group.

J. FUND EQUITY

RESERVED

Reserves represent those portions of fund equity not appropriate for expenditures or legally segregated for a specific future use.

Designated Fund Balances

Designated fund balances represent tentative plans for future use of financial resources.

K. TOTAL COLUMN ON BALANCE SHEET

The total column on the balance sheet is captioned Memorandum Only (overhead) in footnote that it is presented only to facilitate financial analysis. Data in this column does not present financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

MAYORLAND LIBRARY SYSTEM
INFORMATIONAL DOCUMENT
NOTE TO THE FINANCIAL STATEMENTS (Continued)

2. CASH

At December 31, 1988, the Library system has cash check balances totaling \$40,880, which is in an interest bearing demand deposit account.

These deposits are stated at cost, which approximates market. Under state law, these deposits for the resulting bank balances must be secured by federal deposit insurance or the pledge of securities owned by the financial agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the financial agent. At December 31, 1988, the system has \$40,880 in deposits reflected bank balances that are fully secured from risk by federal deposit insurance.

3. CHANGES IN FIXED ASSETS

The changes in general fixed assets follow:

	Equipment and Furniture	Buildings	Total
Balance at December 31, 1986	\$ 18,418	\$ 22,510	\$ 40,928
Additions	2,262	16,818	19,080
Deletions	-	(15,825)	(15,825)
Balance at December 31, 1987	20,680	22,503	43,183
Additions	-	-	-
Deletions	-	-	-
Balance at December 31, 1988	<u>\$ 20,680</u>	<u>\$ 22,503</u>	<u>\$ 43,183</u>

4. ACCOUNTS AND SALARIES PAYABLE

The payable of \$4,872 at December 31, 1988, are as follows:

Payroll	\$4,872
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5. PENSION PLAN

Substantially all library system employees are members of the municipal employees retirement system of Loudoun County, a multiple employer cost-sharing, public employee retirement system (PERS), controlled and administered by a separate board of trustees. The System is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. All employees of the Library system are members of Plan A.

All permanent employees working at least 28 hours each week who are paid wholly or in part from parish funds and all elected parish officials are eligible to participate in the System.

BAZOUZARD LIBRARY SYSTEM

Lafayette, Louisiana

Notes to the Financial Statements (Continued)

Under Plan A, employees who retire at or after age 55 with at least 10 years of creditable service, at or after age 55 with at least 25 years of creditable service, or at any age with at least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 3 per cent of their final-average salary for each year of creditable service. However, for those employees who were members of the supplemental plan only prior to January 1, 1988, the benefit is equal to one per cent of final-average salary plus \$24 for each year of supplemental-plan-only service earned prior to January 1, 1988. Final-average salary is the employee's average salary over the 51 consecutive or joined months that produce the highest average. Employees who terminate with at least the amount of creditable service stated above and do not withdraw their employees contributions may retire at the ages specified above and receive the benefit earned in their date of termination. The System also provides death and disability benefits. Benefits are established by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Parochial Employees' Retirement System, Post Office Box 18519, Baton Rouge, Louisiana 70804-4519, or by calling (504) 388-1345.

Funding Policy. Under Plan A, members are required by the statute to contribute 5.5 percent of their annual covered salary and the Library is required to contribute at an actuarially determined rate. The current rate is 5.55 percent of annual covered payroll. Contributions to the system also include one-fourth of one percent (except Orleans and East Baton Rouge Parishes) of the taxes shown in the schedule by the tax rolls at each parish. These ten dollars are divided between Plan A and Plan B based proportionately of the salaries of the active members of each plan. The contribution requirements of plan members and the library are established and may be amended by state statute. As provided by Louisiana Revised Statute 15:189, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The library's contributions to the system under Plan A for the years ending December 31, 2000, and 1999 were \$3,650 and \$4,250, respectively, equal to the required contributions for each year.

6. POST-RETIREMENT HEALTH CARE AND LIFE INSURANCE BENEFITS

The Bazouvard Library System does not provide continuing health care and life insurance benefits for its retired employees.

7. COMBATED AGENTS

At December 31, 2000, employees of the library system have accumulated and vested 8 % of employee leave benefits, which was computed in accordance with each certification Section 205. FBI employees were terminated by December 31, 2000 and paid their leave benefits.

HAYDENIAN LIBRARY SYSTEM
Infayitun, Incisiam
Notes to the Financial Statements (Continued)

9. CHANGES IN GENERAL LONG-TERM OBLIGATIONS

A summary of changes in general long-term obligations, which consist of compensated absences, follows:

Balance at December 31, 1999	62,144
1999:	
Additions	4,787
Deletions	<u>18,881</u>
Balance at December 31, 1999	47,950
2000:	
Additions	3,881
Deletions	<u>18,310</u>
Balance at December 31, 2000	<u>\$33,521</u>

9. DESIGNATED FUND BALANCES

The respective council has designated fund balances at December 31, 2000 as follows:

Contingency/Unemployment	\$ 15,408
Reserve of Vets	<u>3,858</u>
	<u>\$19,266</u>

10. EXPENDITURES OF THE LIBRARY SYSTEM NOT INCLUDED IN THE FINANCIAL STATEMENTS

Certain operating expenditures of the library system are paid directly by the Infayitun Parish library as a direct cost of the library system. These expenditures, which include janitorial services, utilities, and office space, are not included in the accompanying financial statements.

11. LITIGATION AND CLAIMS

There is no litigation pending against the library system at December 31, 2000.

12. DEFERRED COMPENSATION PLAN

The Haydenian Library System offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all employees, permits them to defer a portion of their salary until future years. Participation in the plan is optional. The deferred compensation is not available to employees until termination, retirement, death or unforeseen emergency. All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property or rights are (a) until paid or made available to the employee or other beneficiary solely the property and rights of the government, subject only to the claims of the government's general

RAYONIAN LIBRARY SYSTEM

Indegviki, Luchiansk.

Notes to the Financial Statements (Continued)

conditions. Participant rights under the plan are equal to those of general creditors of the Government to an amount equal to the fair market value of the deferred account for each participant. The Government believes that it is unlikely that it will use the assets to satisfy the claims of general creditors in the future.

11. CONCENTRATION OF RISKS

The library system is financially dependent upon the member libraries listed in the introduction to the notes to the financial statements.

VENN & THOMAS

A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS

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Independent Accountant's Report on Applying Agreed-Upon Procedures

To the Bayouland Library System

We have performed the procedures included in the Louisiana Government Audit Guide and transcripts below, which were agreed to by the management of Bayouland Library System and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about Bayouland Library System's compliance with certain laws and regulations during the year ended December 31, 2000 included in the accompanying Louisiana Misstatement Questionnaire. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Public Bid Law

1. Select all expenditures made during the year for material and supplies exceeding \$10,000, or public works exceeding \$288,000, and determine whether such purchases were made in accordance with LSA-RS 34:2201-2253 (the public bid law).

There were no expenditures in excess of Public Bid law requirements.

Code of Ethics for Public Officials and Public Employees

2. Obtain from management a list of the immediate family members of each board member as defined by LSA-RS 42:1101-1124 (the code of ethics), and a list of outside business interests of all board members and employees, as well as their immediate families.

Management provided us with the required list including the noted information.

3. Obtain from management a listing of all employees paid during the period under examination.

Management provided us with the required list.

4. Determine whether any of those employees included in the listing obtained from management in agreed-upon procedure (3) were also included on the listing obtained from management in agreed-upon procedure (2) as immediate family members.

None of the employees included on the list of employees provided by management appeared on the list provided by management in agreed-upon procedure.

Budgeting

5. Obtained a copy of the legally adopted budget and all amendments.

Management provided us with a copy of the original budget and the amended budget.

6. Trace the budget adoption and amendments to the minute book.

We traced the adoption of the original budget to the minutes of a meeting held in June 23, 1988, which indicated that the budget had been adopted by the commissioners. The amendments were made to the budget during the year and approved.

7. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues failed to meet budgeted revenues by 5% or more or if actual expenditures exceed budgeted amounts by 5% or more.

We compared the revenues and expenditures of the final budget to actual revenues and expenditures. Actual revenues and expenditures for the year exceeded budgeted amounts by more than 5%, because the system did not budget the crop, workshop and catering revenues and expenses as they are reimbursable services provided by the system to its members.

Accounting and Reporting

8. Randomly select 4 disbursements made during the period under examination and:
a) trace payments to supporting documentation as to proper amount and proper

We examined supporting documentation for each of the six selected disbursements and found that payment was for the proper amount and made to the correct payee.

b) determine if payments were properly coded to the correct fund and general ledger account; and

The payments were properly coded to the correct fund and general ledger account.

c) determine whether payments received approval from proper authorization.

Inspection of documentation supporting each of the six selected disbursements indicated approvals from Directors and the chairman of the Board of Commissioners.

Meetings

9. Review evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by ISB-RS 42:1 through 42:13 (the open meetings law).

Magnumland Library System is only required to post a notice of each meeting and the accompanying agenda on the door of the system's office building. Management posted these notices as required.

14b1.

10. Inspecting bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of bank loans, bonds, or like indebtedness.

We inspected copies of all bank deposit slips for the period under examination and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

Advances and Benefits

11. Inspecting payroll records and minutes for the year to determine whether any payments have been made to employees which may constitute bonuses, advances, or gifts.

We inspected payroll and read the minutes for the year and noted no instances which would indicate payments to employees which would constitute bonuses, advances, or gifts.

Our prior year report, dated December 31, 1999, did not include any comments or unresolved matters.

We were not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you. This report is intended solely for the use of management of the Magnumland Library System and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the limitations and taken responsibility for the sufficiency of the procedures for their purpose. However, this report is a matter of public record and its distribution is not limited.

Wage & Tanager
May, 22, 2001

LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Government)

_____ (Date Transmitted)

WISSE & POLKINS

(A Corporation or Certified Public Accountant)

P.O. BOX 1808

LAUREL, LOUISIANA 70506

(Auditors)

In connection with your compilation of our financial statements as of 12/31/00 and for the year then ended, and as required by Louisiana Revised Statute 34:513 and the Louisiana Governmental Audit Guide, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulations and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of (date of 1/24/01 completion/representations).

Public Bid Law

It is true that we have complied with the public bid law, LSA-RS Title 38:2212, and, where applicable, the regulations of the Division of Administration, State Purchasing Office.

Yes ☒ No ☐

Code of Ethics for Public Officials and Public Employees

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of LSA-RS 42:1101-1104.

Yes ☒ No ☐

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1988, under circumstances that would constitute a violation of LSA-RS 43:1518.

Yes ☒ No ☐

Budgeting

We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 38:1381-14) or the budget requirements of LSA-RS 38:34.

Yes ☒ No ☐

Accounting and Reporting

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by LSA-RS 44:1, 44:7, 44:21, and 44:35.

Yes ☒ No ☐

We have filed our annual financial statements in accordance with LSA-RS 34:514, 34:603, and/or 38:32, as applicable.

Yes ☒ No ☐

We have had our financial statements audited or compiled in accordance with LSA-RS 24:513.
Yes ☒ No ☐

Meetings

We have complied with the provisions of the Open Meetings Law, provided in RS 42:1 Through 42:12.

Yes ☒ No ☐

Debt

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and LSA-RS 38:1410-80-1410.65.

Yes ☒ No ☐

Advances and Bonuses

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, LSA-RS 14:135, and AG opinion 70-729.

Yes ☒ No ☐

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any corrections to the foregoing representations. We have made available to you documentation relating to the foregoing laws and regulations.

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We acknowledge our responsibility to disclose to you any known noncompliance which may occur subsequent to the issuance of your report.

<u><i>Shirley</i></u>	Secretary	<u>1/12/01</u>	Date
<u><i>Cacke Chastle</i></u>	Treasurer		Date
<u><i>Cacke Chastle</i></u>	President	<u>1-21-01</u>	Date

BAYOULAND LIBRARY SYSTEM
Bossierette, Louisiana
Management's Corrective Action Plan
December 30, 2000

2000-1 FAILURE TO COMPLY WITH BUDGET ACT

The management agrees with the recommendations presented. Management will monitor the budget as it compares to actual expenditures and will stay in compliance with the budget act in future years.